



STATE BOARD OF EQUALIZATION

ASSESSMENT STANDARDS DIVISION

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No. 95/70

November 9, 1995

TO COUNTY ASSESSORS:

PROPERTY TAXES LEGISLATION ENACTED IN 1995

A summary of important 1995 legislation affecting property tax assessment is enclosed. This is a summary only; some of the major legislation has been or will be discussed in greater detail in separate letters to assessors.

All legislation is effective January 1, 1996, unless otherwise indicated.

The summary is separated into two parts: "Legislation of General Interest" and "Other Legislation". The "Other Legislation" section includes summaries of legislation that affects only a limited number of counties or is otherwise of very limited interest to most assessors.

If you have any questions or comments, please contact our Real Property Technical Services Section at (916) 445-4982.

Sincerely,

John W. Hagerty
Deputy Director
Property Taxes Department

JWH/grs

Enclosure

I. LEGISLATION OF GENERAL INTEREST

ASSEMBLY BILL 3 (Baca) CHAPTER 536

Amends Section 205.5 of the Revenue and Taxation Code.

DISABLED VETERANS' EXEMPTION

This legislation provides that the reduction in exemption amounts that was to go into effect January 1, 1996, shall not become effective until January 1, 2001.

Effective October 4, 1995.

ASSEMBLY BILL 202 (Conroy) CHAPTER 357

Adds Section 325.3 to the Business and Professions Code, and amends Section 234 of the Public Utilities Code.

ONE-WAY PAGING SERVICES

This bill exempts from the definition of "telephone corporation" one-way paging services utilizing facilities that are licensed by the Federal Communications Commission.

ASSEMBLY BILL 315 (McDonald) CHAPTER 399

Adds Section 401.6 to the Revenue and Taxation Code.

ENTREPRENEURIAL PROFIT

Prohibits the assessor from adding a component for entrepreneurial profit unless the assessor has certain evidence of that component when the cost approach is used to value special use property. A special use property is defined as "a limited market property with a unique physical design, special construction materials, or a layout that restricts its utility to the use for which it was built."

ASSEMBLY BILL 511 (Harvey) CHAPTER 32

Adds Sections 100.01 and 401.8 to the Revenue and Taxation Code.

PIPELINE RIGHTS-OF-WAY

This legislation provides that the assessor shall determine the assessed value in each county attributable to intercounty pipeline rights-of-way on the basis of a single, countywide parcel per taxpayer by combining the assessed values of each right-of-way interest or segment. It also requires that the aggregate assessed value of locally-assessed pipeline rights-of-way be assigned to a separate, county-wide tax-rate area and that the resulting revenues be allocated in the same manner as state assessee revenues.

Effective June 28, 1995.

ASSEMBLY BILL 818 (Vasconcellos) CHAPTER 914

Amends Section 17613 of the Government Code, amends Sections 4703 and 4703.2 of, and adds Section 95.31 to, the Revenue and Taxation Code, amends Section 14205 and 14206 of the Penal Code, and amends Section 1 of Chapter 241 of the Statutes of 1993, relating to state and local government.

PROPERTY TAXES RESERVE FUND

Existing law authorizes a county to adopt procedures utilizing a property tax losses reserve fund to cover losses that may occur in the amount of property tax liens as a result of special sales of tax-defaulted property. Existing law, as amended by Senate Bill 97 (effective May 11, 1995) provides that, in any year in which the amount of this reserve fund equals 2 percent of the total of all property taxes and assessments levied on the secured roll, the amounts thereafter authorized to be credited to that fund may be credited to the county general fund. This legislation supersedes Senate Bill 97 and further reduces this percentage limitation to 1 percent. This bill also allows the amount of the total delinquent secured taxes and assessment for the fiscal year to be maintained at not less than 25 percent. *See Senate Bill 97 under Part II, Other Legislation.*

LOCAL GOVERNMENT FINANCING

Chapter 914 provides the State Department of Finance with performance criteria for county assessor's offices on which to base county loan repayment for the State-County Property Tax Administration Program. The bill mandates that the following performance criteria be taken into consideration:

- County performance as indicated by the State Board of Equalization's sample survey;
- Performance measures adopted by the California Assessors' Association;
- Reduction of backlog of assessment appeals and Proposition 8 declines in value;
- County compliance with mandatory audits required by Section 469;
- Reduction of backlogs in new construction, changes in ownership, and the supplemental roll; and
- Other measures as determined by the Director of Finance.

Effective October 16, 1995.

ASSEMBLY BILL 1252 (Caldera) CHAPTER 958

Adds Section 1641.2 to the Revenue and Taxation Code.

ASSESSMENT APPEALS BOARDS

This bill extends the two-year period by 90 days if within 90 days of the expiration of the two-year period the taxpayer objects to an assessment appeals board member or makes an application for a hearing officer's recommendation to be heard before the assessment appeals board.

Effective October 16, 1995.

ASSEMBLY BILL 1620 (McDonald) CHAPTER 164

Amends Section 1637 and 4831 of, and amends, repeals, and adds Section 1621, to the Revenue and Taxation Code.

ASSESSMENT APPEALS BOARDS

Increases the limit of number of appeals boards from five to ten until January 1, 1999. After January 1, 1999, the limit returns to five unless the sunset date is expanded. *This is superseded by SB 657 (Chapter 498, effective January 1, 1996) which eliminates the sunset date for the maximum number of ten boards.*

HEARING OFFICERS

Increases the value limitation on hearings held by an assessment hearing officer from \$100,000 to \$500,000 for properties other than residences.

ROLL CORRECTION

Permits roll corrections to reduce assessed values up to one year after the delivery of the roll if the reduction is to reflect a decline in market value. *This is superseded by Senate Bill 716 (Chapter 527, effective January 1, 1996) which contains a similar provision..*

Effective July 24, 1995. See Letter to Assessors No. 95/54, dated September 22, 1995.

SENATE BILL 53 (Craven) CHAPTER 687

Amends Section 62.2 of the Revenue and Taxation Code.

MANUFACTURED HOME PARKS

This bill excludes from change in ownership a second transfer of a manufactured home park that is within 36 months of an initial transfer to a nonprofit corporation, stock cooperative corporation, or other entity excluded under Section 62.2. The exclusion is modified to allow a qualified "mobilehome park located within a disaster area" to make the second qualifying transfer within 76 months of the first qualifying transfer, instead of 36 months.

Effective October 10, 1995.

SENATE BILL 327 (Campbell) CHAPTER 499

Amends Sections 75.11, 75.12, 75.15, 75.18, 75.21, 75.31, 75.41, 170, 194, 270, 271, 283, 467, 480.4, 482, 722.5, 1605, and 2192 of the Revenue and Taxation Code.

LIEN DATE

This legislation changes the lien date to January 1. This applies to the January 1, 1997 lien date and each lien date thereafter.

SENATE BILL 513 (Calderon) CHAPTER 679

Amends Section 17900 of the Business and Professions Code, amends Sections 15002, 15006, 15015, 15018, 15034, 15036, and 15040 of, and adds Article 8 (commencing with Section 15047) to Chapter 1 of Title 2 of, the Corporations Code, amends Sections 19, 28.5, 6829, 17220, 18535, 19132, and 23036 of, adds Chapter 1.7 (commencing with Section 23097) to Part 11 of Division 2 of, the Revenue and Taxation Code, and amends Section 1735 of the Unemployment Insurance Code.

LIMITED LIABILITY PARTNERSHIPS

This bill amends the definition of "person" to include limited liability partnerships and establishes limited liability partnerships as recognized professional accountancy and legal partnerships in California. These limited liability partnerships are required to register with the Secretary of State and are allowed the same benefits as limited liability companies.

Effective October 10, 1995.

SENATE BILL 534 (Hughes) CHAPTER 496

Amends Sections 214 and 3698.5 of the Revenue and Taxation Code.

WELFARE EXEMPTION

This bill clarifies that the property tax welfare exemption extends to the amounts levied to service voter approved bonded indebtedness.

TAX DEFAULTED PROPERTY

This bill provides that the minimum sale price tax defaulted properties which have been granted a welfare exemption shall be the higher of the total amount needed to redeem plus costs or 50 percent of fair market value as determined by the county assessor. This legislation also provides that the county shall be reimbursed for the cost of this appraisal from the proceeds of the sale.

SENATE BILL 657 (Maddy) CHAPTER 498

Amends Sections 75.31, 75.51, 75.60, 107, 110, 167, 212, 408, 441, 469, 1604, 1611.6, 1621, 2611.6, 4837.5, 5151, and 23154 of, and adds Section 480.6 to, the Revenue and Taxation Code.

SUPPLEMENTAL ASSESSMENT NOTICE AND TAX BILL, ANNUAL TAX BILL

Chapter 498 provides that both the supplemental notice and the supplemental tax bill shall advise the assessee of the right to an informal review and the right to appeal the supplemental assessment. This bill also provides that the annual tax bill shall advise the assessee of the right to an informal review, the right to file an application for reduction in assessment, and the location(s) at which the applications are available.

SENATE BILL 657 (Maddy) CHAPTER 498 (continued)

SBE SAMPLING PROGRAM

This bill revises method of calculating whether a county is within a 95 percent assessment level ratio to prevent overassessments from offsetting underassessments. The sum of the differences cannot exceed 7.5 percent of the total required assessed value of that county.

POSSESSORY INTERESTS

This legislation redefines a taxable possessory interest in property to be independent, durable, and exclusive of rights held by others in that property. This bill also shifts the burden of filing the change in ownership information from the holder of a possessory interest to the government entity that owns the property.

INTANGIBLES

This bill specifies that intangible assets are not subject to taxation and may not enhance or be reflected in the value of taxable property except when they are necessary to put taxable property to beneficial or productive use.

BURDEN OF PROOF

This legislation shifts the burden of proof to the assessor on appeals of escape assessments, except when the escape assessment results from a taxpayer's failure to file with the assessor a change in ownership statement, business property statement, or permit for new construction.

WRITTEN FINDINGS

This legislation provides that the assessor, after enrolling an assessment, shall respond to a written request for information supporting the assessment, including any appraisal and other data requested by the assessee.

MANDATORY AUDITS

This bill provides that upon the completion of a mandatory audit of the taxpayer's books and records, the taxpayer shall be given the assessor's findings in writing with respect to data that would alter any previously enrolled assessment.

ASSESSMENT APPEALS HEARING CONTINUANCES

Chapter 498 provides that if either the assessor or the taxpayer fails to provide requested information and introduces that information at the assessment appeals board hearing, a requested continuance may be granted for a reasonable period of time. The continuance shall extend the two-year period.

SENATE BILL 657 (Maddy) CHAPTER 498 (continued)**CONSOLIDATION OF ASSESSMENT APPEALS**

This bill prohibits any consolidation of assessment appeals from occurring after the end of the two-year period or after the expiration of any extension of that period unless the taxpayer agrees in writing. This bill also provides that the taxpayer shall be notified in writing of the county board's decision not to hold a hearing on the application for reduction in assessment within the two-year period and that their opinion of value as reflected on the application shall be the value upon which taxes are to be levied.

NUMBER OF ASSESSMENT APPEALS BOARDS

Chapter 498 provides that the maximum number of assessment appeals boards allowed in a county is ten. *This supersedes AB 1620 (Chapter 164) that went into effect July 24, 1995.*

PAYMENT OF ESCAPE ASSESSMENTS

This bill provides that any escape assessment may be paid over four years if the additional tax is over \$500 and a timely written request for installment payment is filed with the tax collector.

REFUNDS

This legislation provides a minimum of 3 percent interest for property tax refunds. This bill also allows interest on property tax refunds regardless of the reason.

SENATE BILL 716 (Committee on Revenue and Taxation) CHAPTER 527

Amends Sections 25831 and 27001 of the Government Code, amends Sections 3912 and 3913 of the Public Resources Code, and amends Sections 408.3, 2503.2, 3692, 3704, 47410, 4831, and 4986.8 of, and adds Sections 163, 623, and 4101.5 to, and repeals Section 2623.5 of, the Revenue and Taxation Code.

ROLL CORRECTIONS

Permits roll corrections to reduce assessed values up to one year after the delivery of the roll if the reduction is to reflect a decline in market value. *These provisions are similar to and supersede the §4831 amendments contained in Assembly Bill 1620 (effective July 24, 1995).*

MINING CLAIMS

Existing law requires an affidavit of labor performed or improvements made on a mining claim to be made and recorded with the county recorder in the county in which the mining claim is situated to avoid that claim being treated as abandoned for the following assessment year. This bill provides that the recordation of payment of a maintenance fee to the U. S. Bureau of Land Management is an alternative means of avoiding a claim being treated as abandoned.

SENATE BILL 716 (Committee on Revenue and Taxation) CHAPTER 527
(continued)**ASSESSMENT BONDS**

Chapter 527 provides that any entity that receives revenue from assessment liens under the Improvement Bond Act of 1911, the Municipal Improvement Act of 1913, or the Improvement Bond Act of 1915, shall annually notify the county assessor of (1) the lien amount on each parcel at the time the lien was created, (2) the date and amount of the payment in satisfaction of the lien and the payee, and (3) the principal balance of the lien on each parcel.

PROPERTY CHARACTERISTICS INFORMATION

This bill provides that property characteristics information is a public record and open to public inspection in all counties.

LEASED PROPERTY

Chapter 527 authorizes the assessor to make a single entry on the roll for all leased personal property in the county that is assessed to the same taxpayer at the taxpayer's primary place of business within the county.

SALE OF CONTIGUOUS TAX-DEFAULTED PROPERTY

In cases where the successful bidder is the owner of a parcel contiguous to the unusable tax-defaulted parcel, this legislation provides that the tax collector may require as a condition of sale that the bidder request the assessor to combine the unusable parcels with the contiguous parcel.

SENATE BILL 722 (Committee of Revenue and Taxation) CHAPTER 497

Amends Sections 54902 of the Government Code, amends Sections 64, 75.11, 155.20, 214, 214.8, 532, 744, 746, 2611.6, 5366, and 60008, adds Section 60636 to, adds an article heading immediately preceding Section 46601 of, adds Article 2 (commencing with Section 46611) to, Chapter 6 of Part 24 of Division 2 of, repeals Sections 531.05, 532.3, 4843, 4844, and 4845 of, repeals Article 3 (commencing with Section 1901) of Chapter 2 of Part 3 of Division 1 of, repeals and adds Section 9271, 30459.1, 32471, 40211, 41171, 43522, 45867, 50156.11, and 55332 of, the Revenue and Taxation Code.

PARTNERSHIP

This legislation provides that transfers of partnership interest shall not constitute a transfer of real property regardless of whether it is a continuing or dissolved partnership. This is declaratory of existing law. This legislation also provides that the purchase or transfer of minority interests to the owner of the majority ownership interest shall not constitute a change in ownership of the real property owned by the partnership.

LEGAL ENTITIES

This bill provides that the purchase or transfer of a 50 percent or less ownership interest through which control or majority interest is obtained constitutes a change in ownership of the real property owned by the legal entity. This is declaratory of existing law.

SENATE BILL 722 (Committee of Revenue and Taxation) CHAPTER 497
(continued)**STATUTE OF LIMITATIONS FOR SUPPLEMENTAL AND ESCAPE ASSESSMENTS**

This bill allows the Preliminary Change in Ownership Statement to satisfy the filing requirement that triggers the statute of limitations for supplemental and escape assessments.

LOW VALUE ORDINANCE

Chapter 497 raises the low value ordinance limit from \$2,000 to \$5,000.

TAX BILL

This bill requires that the annual property tax bill contain information regarding the taxpayer's right to an informal assessment review, the right to file an application for appeal, and the addresses at which these forms are available. *These provisions are similar to and supersede the §2611.6 amendments contained in Senate Bill 657 (Chapter 498, effective January 1, 1996).*

SENATE BILL 821 (Hurt) CHAPTER 491

Amends Section 51 of the Revenue and Taxation Code.

BASE YEAR VALUE

This bill provides that once the base year value is adjusted downward to reflect the current market value pursuant to §51(b) (Proposition 8), the property is to be annually reappraised until its factored base year value exceeds current market value. This is declaratory of existing law.

SENATE BILL 991 (Kopp) CHAPTER 933

Amends, repeals, and adds Section 441 of, and adds Sections 408.5, 480.7, and 487 to, the Revenue and Taxation Code.

LIFE INSURANCE COMPANIES

- This bill requires each life insurance company that owns real property held in a life insurance company separate account to file a property statement by July 1, 1996, with the county assessor that (1) identifies all real property held in separate accounts on January 1, 1996, and all accounts in which real property is held, and (2) describes the details of any transfers of real property interests to or from a separate interest account that occurred between January 1, 1985, and January 1, 1996. *This particular section (§441.1) becomes inoperative on January 1, 1997, and is repealed effective January 1, 1998.*
- In addition to any filing requirements under §§480, 480.1, or 480.2, life insurance companies are required to file a statement of transfer of any transfer of real property to or from a separate account.

SENATE BILL 991 (Kopp) CHAPTER 933 (continued)

LIFE INSURANCE COMPANIES

- Chapter 933 also requires any life insurance company who completes a real property transaction requiring the Insurance Commissioner's approval to file a copy of that application with the assessor.

II. OTHER LEGISLATION

ASSEMBLY BILL 1 (Brown) CHAPTER 3 (First 1995-96 Extraordinary Session)

Amends Sections 17207 and 24347.5 of, and adds Sections 196.91, 196.92, and 196.93 to, the Revenue and Taxation Code.

DISASTER RELIEF--STATE ALLOCATIONS FOR 1995 STORMS AND FLOODING

This bill provides for state allocations to eligible counties, declared by the Governor to be in a state of disaster as a result of the storms and flooding that occurred in specified counties in 1995, of the estimated amounts of the reductions in property tax revenues on the regular secured and supplemental rolls as a result of reassessment of damaged properties under Section 170, with the exception of any estimated property tax revenue reductions to school districts, county offices of education, and community college districts. *See identical legislation Assembly Bill 3 and Senate Bill 2.*

Effective June 15, 1995.

ASSEMBLY BILL 3 (Firestone) CHAPTER 4 (First 1995-96 Extraordinary Session)

Amends Sections 17207 and 24347.5 of, and adds Sections 196.91, 196.92, and 196.93 to, the Revenue and Taxation Code.

DISASTER RELIEF--STATE ALLOCATIONS FOR 1995 STORMS AND FLOODING

This bill provides for state allocations to eligible counties, declared by the Governor to be in a state of disaster as a result of the storms and flooding that occurred in specified counties in 1995, of the estimated amounts of the reductions in property tax revenues on the regular secured and supplemental rolls as a result of reassessment of damaged properties under Section 170, with the exception of any estimated property tax revenue reductions to school districts, county offices of education, and community college districts. *See identical legislation Assembly Bill 1 and Senate Bill 2.*

Effective June 15, 1995.

ASSEMBLY BILL 946 (Caldera) CHAPTER 189

Amends Sections 2194, 3691, 3694, 3729, 3731, and 4920 of, and adds Sections 3776 and 5103 to, and adds Part 7.5 (commencing with Section 4501) to Division 1 of, the Revenue and Taxation Code.

PROPERTY TAX DELINQUENCIES

Permits a county to sell tax certificates for delinquent or defaulted taxes and assessments.

Effective July 22, 1995.

ASSEMBLY BILL 1426 (Pringle) CHAPTER 220

Amends Sections 11203, 1251, 11252, 11291, and 11293 of, and adds Sections 11206 and 11292 to the Revenue and Taxation Code.

PRIVATE RAILROAD CARS

Revises the current method of valuing private railroad cars from full cash value to an acquisition cost less depreciation method.

Effective July 31, 1995.

SENATE BILL 2 (Thompson) CHAPTER 5 (Second 1995-96 Extraordinary Session)

Amends Sections 17207 and 24347.5 of, and adds Sections 196.91, 196.92, and 196.93 to, the Revenue and Taxation Code.

DISASTER RELIEF--STATE ALLOCATIONS FOR 1995 STORMS AND FLOODING

This bill provides for state allocations to eligible counties, declared by the Governor to be in a state of disaster as a result of the storms and flooding that occurred in specified counties in 1995, of the estimated amounts of the reductions in property tax revenues on the regular secured and supplemental rolls as a result of reassessment of damaged properties under Section 170, with the exception of any estimated property tax revenue reductions to school districts, county offices of education, and community college districts. *See identical legislation Assembly Bill 1 and Assembly Bill 3.*

Effective June 15, 1995.

SENATE BILL 7 (Lewis) CHAPTER 1

Amends Sections 2194, 3691, 3694, 3695, 3729, 3731, and 4920 of, adds Sections 3776 and 5103 to, and adds Part 7.5 (commencing with Section 4501) to Division 1 of, the Revenue and Taxation Code.

PROPERTY TAX DELINQUENCIES

This legislation permits Orange County to sell tax certificates for delinquent or defaulted property taxes and assessments. *(1995-96 Second Extraordinary Session)*

Effective May 12, 1995.

SENATE BILL 97 (Thompson) CHAPTER 3

Amends Section 4703 of the Revenue and Taxation Code.

PROPERTY TAX LOSSES RESERVE FUND

Existing law authorizes a county to adopt procedures utilizing a property tax losses reserve fund to cover losses that may occur in the amount of property tax liens as a result of special sales of tax-defaulted property. Existing law provides that, in any year in which the amount of this reserve fund equals 3 percent of the total of all property taxes and assessments levied on the secured roll, the amounts thereafter authorized to be credited to that fund may be credited to the county general fund. This legislation reduces this percentage limitation to 2 percent. *This limitation is further reduced to 1 percent by Assembly Bill 818 (effective January 1, 1996).*

Effective May 11, 1995.

SENATE BILL 275 (Costa) CHAPTER 931

Adds Division 10.2 (commencing with Section 10200) to the Public Resources Code and adds Sections 421.5 and 422.5 to the Revenue and Taxation Code.

AGRICULTURAL LAND STEWARDSHIP PROGRAM ACT OF 1995

Chapter 931 establishes a program for grants from the State Department of Conservation to qualified local governments and nonprofit organizations for the acquisition of agricultural conservation easements. It also allows grants to be made for qualified land improvements.

SENATE BILL 523 (Kopp) CHAPTER 938

Amends Sections 124, 4160, 10175.2, and 23083 of the Business and Professions Code; amends Sections 232, 94323 of, and adds Section 92001 to, the Education Code; amends Section 755.5 of the Evidence Code; amends Sections 3373 and 8054 of the Financial Code; amends Section 202 and 355 of the Fish and Game Code; amends Sections 3541.3, 3563, 8541, 11018, 11125.7, 11340.5, 11342, 11346.2, 11349.5, 11349.9, 11350, 11370, 11370.3, 11370.5, 11371, 11500, 11502, 11505, 11506, 11507.6, 11507.7, 11508, 11509, 11511, 11511.5, 11512, 11513, 11517, 11518, 11519, 11520, 11523, 1524, 11526, 11529, 12935, 19582.5, 21758, and 37624.2 of, amends the heading of Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of, amends, repeals, and adds Sections 11501 and 68560.5 of, adds Section 11340.4, 11507.3, 11511.7, 11518.5, 15609.5, and 17533 to, adds article headings immediately preceding Sections 11370 and 11371 of, adds Article 3 (commencing with Section 11380) to Chapter 4 of, adds Chapter 4.5 (commencing with Section 11400) to, Part 1 of Division 3 of Title 2 of, and repeals Sections 11346.14, 11346.6, 11501.5, 11502.1, 11510, 11513.5, 11525, and 11530 of, the Government Code; amends Sections 433.37, 1551.5, 1568.065, 1569.515, 1596.8875, 11830, 11830.5, 11834.37, 11994, 18930, 18949.6, 25149, 25229, 25299.59, 25375.5, 32154, 39657, 40843, 50199.17, and 57005 of the Health and Safety Code; amends Sections 146,4600, 5278,5710, 5811, 6380.5, and 6603 of, adds Section 1144.5 to, the Labor Code; adds Section 105 to the Military and Veterans Code; adds Section 3066 to the Penal Code; amends Section 663.1, 4204, and 40412 of, adds Sections 25513.3 and 30329 to, the Public Resources code; amends Section 17701 of the Public Utilities Code; amends Section 1636, 19044, and 19084 of the Revenue and Taxation Code; amends Section 409 of the Unemployment Insurance Code; amends Sections 3066, 11723, and 14112 of the Vehicle Code; amends Sections 4689.5 and 14105.41 of, amends and repeals Section 11350.6 of, and adds Sections 1778 and 3158 to, the Welfare and Institutions Code..

ASSESSMENT HEARING OFFICERS

This bill authorizes the county board of supervisors to contract with the Office of Administrative Hearings for the services of an administrative law judge to conduct assessment appeal hearings (Revenue and Taxation Code §1636).

HAZARDOUS WASTE PROPERTIES

This bill amends the penalty provisions in Health and Safety Code §25229.

SENATE BILL 923 (Mello) CHAPTER 204

Amends Section 5108 of the Revenue and Taxation Code.

REDEVELOPMENT AGENCIES

This legislation allows redevelopment agencies to rebate property tax revenue received from economic revitalization manufacturing property.